

**ASSEMBLY BILL**

**No. 1845**

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**Introduced by Assembly Member Buchanan**

February 19, 2014

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An act to amend Section 7251 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1845, as introduced, Buchanan. Transactions and use tax.

Existing law authorizes cities, counties, and certain districts to impose a transactions and use tax in accordance with procedures set forth in the Transactions and Use Tax Law, which conforms to the Sales and Use Tax Law.

This bill would make a technical, nonsubstantive change to Transactions and Use Tax Law.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 7251 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 7251. This part ~~is~~ *shall be* known and may be cited as the
- 4 “Transactions and Use Tax Law.”

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